

**Amendments to the Specification:**

On page 12, please replace the paragraph beginning at line 1 with the following amended paragraph:

Initially, this data may be collected experimentally, by scanning layers of different materials using different pulse energies and pulse repetition rates and observing any damage, for example melting or crack propagation in the layer. The resultant effect on die strength of different pulse energies and pulse repetition rates may also be determined using, for example, a known Weibull die strength test and a combination selected for each layer which produces die with at least required die strength. In addition, the yield of die may be determined to ensure that the selected combination is not damaging devices on the substrate and thereby adversely affecting the yield. Having selected a combination of pulse energy and pulse repetition rate which causes only acceptable damage and produces die of a required die strength and acceptable yield, the number of scans required to cut through a known thickness of material may then also be determined experimentally. These values may then be used to write, the laser cutting strategy file.